

interwoven in the web of its society. Before we can ever have true liberty in France, the people must escape from the thralldom of Paris. Their only escape is in Napoleon, and so long as he remains on his good behavior, they trust him and vote for him and keep his throne intact. So long as the people stand by and sustain him, he can afford to leave Paris to his gendarmes and secret policemen his architects and painters. This course of treatment will finally bring good results. Napoleon, in spite of himself, is making the people of France more and more self-dependent and prepared for liberty. Every blow at the political pretensions of Paris strengthens Lyons, Marseilles, and Toulon. When the time comes for the next rising in behalf of liberty, it will not be confined to the Boulevards and Faubourgs. France has shown that she has men capable of overthrowing empires and changing dynasties. She has never yet shown the power of self-government. We live in the hope that that power is coming to her, and the recent elections show that our hope is being realized.

The Herald has another long, false and foolish rejoinder referring to THE TRIBUNE and Municipal affairs, wherein the only fact alleged is the connection of one of the stockholders in this concern, who never controlled nor sought to control its editorial course, in the enterprise designed to provide our City with commodious, healthful and creditable Piers and Wharves instead of the disgraceful and pestilential shams we have hitherto endured. Mr. Sinclair will very cheerfully withdraw from that undertaking if any three sincere, consistent Municipal reformers shall, after looking into the facts, advise that he do so; and meantime we invite any one who believes that enterprise unworthy of public favor to set forth his reasons through our columns, and, whether Mr. Sinclair abandon it or not, we will join him in publicly opposing it if he can convince us that it ought not to prosper. Meantime, no one will be favored or opposed, praised or censured, in these columns, because of his friendship or hostility to the proposed new Piers and Wharves.

—And now we once more defy The Herald to name those "Heads of Departments" who (it has asserted) have "boasted that arrangements have been made through the Radicals and THE TRIBUNE concern to quash all the charges" against them. We have already branded the story a groundless fabrication. Will you give the names?

#### Internal Revenue Decisions.

The Commissioner of Internal Revenue on Tuesday made the following additional rulings:

Monthly returns of insurance companies need not include premium notes.

A builder's or contractor's license covers his business, if he makes no articles subject to duty as manufacturer; but if he makes such articles to an amount exceeding \$1,000 annually, he must also have license as a manufacturer; in such case the amount of business covered by the manufacturer's license may be deducted from the amount of contracts.

Under the statute of Kentucky, a man is retained upon the land for the payment of the purchase sum, if in any way the amount remaining unpaid appears in the deed. If notes for such unpaid sum are also given, such notes are liable to stamp duty.

The fact that the notes are taken merely for convenience, and are in one sense a repetition of the liability expressed in the deed, in no manner releases them from stamp duty, for it is a well-established ruling of this office that duplicates must be stamped as single documents. If a person sees fit to bind himself to two different or distinct persons, the stamp should be stamped. The stamp upon the deed in the present case is necessary to validate the conveyance, and the fact that under the statute of Kentucky certain receipts in a deed create a lien upon the land, does not relieve the notes from stamp duty. If this were not so both the evidence of debt and the instrument securing it would eat all taxes.

If the stamp duty sum were paid at the time of the conveyance, but the obligation under the deed and upon the notes is not the same in character and intent,

the deed simply creates a lien upon that particular tract of land. Payments of the notes may be enforced by the attachment of other property belonging to the maker or indorser of them, and collectable in the hands of the holder. The notes have been negotiated, and have passed through the hands of, and been indorsed by, a dozen different persons, and the payment of them may be enforced against either of the indorsers, regardless of the lien upon the land.

A duly licensed commercial broker may negotiate a sale of liquors from one dealer to another without additional license; but if at any time the liquors shall be in his custody or under his control, he will require a license as a liquor dealer on account of such negotiation of sale.

#### THE ELECTIONS IN GREAT BRITAIN.

It is no easy matter to give a statement in figures of the result of a General Election in England. No officer is elected by a direct vote of the whole people. The only test of party strength is on the election of members of the House of Commons, who are chosen by the respective boroughs and counties. In about half of these districts there is no party contest, the preponderance of one or the other party being so great as to make resistance vain. In many others, the party which is, or fears that it is, in the minority, puts up only one candidate where there are two or three members to be elected, hoping, by arrangement with one of the adverse candidates, or by disaffection, private influence, or over-confidence in the adverse ranks, to slip in one member. This plan often succeeds so well that in a district electing two members, the single candidate of the minority party comes in at the head of the poll. Thus in Leeds, a town which would, upon a strict party contest, give 500 Liberal majority, a moderate Tory received more votes than either of his two Liberal opponents, one of whom was certain of election, and both of whom heartily cooperated for their joint success.

The table which we present below shows, as nearly as it is possible to do under the circumstances, the result of the contested elections in England and Scotland. The Irish elections are so strangely conducted as to defy any attempt to make a similar analysis of them.

The greater part of the boroughs and county districts elect two members each. Some elect only one each; a very few elect three or four each.

The two left hand columns show the highest and the lowest votes given for Liberal candidates; the right hand columns the highest and lowest votes for Tory or Conservative candidates. Where either party had only one candidate in a district, his vote is repeated, in order to make the footings accurate. The districts marked (\*) elected only one member each. All the other districts elected at least two each. The districts marked (†) elected two or more members each, but only one Tory ran against two Liberals. The districts marked (‡) also elected two members, but only one Liberal ran in each, against two Tories. It will be observed that these single candidates were, in the greater number of cases, successful; often heading the poll.

The most of them were Tories; and for this and other reasons, the Liberal majority does not appear so large in these figures. It is in fact,

the cool operators of Schenck County, Pa.; William H. John of St. Clair, \$26,512; George W. Doye of Blythe Township, \$27,532; Francis W. Hughes, lawyer and politician, reports \$4,742.

umn. The average vote furnishes a very fair gauge of the Tory strength in those places:

	Liberal	Tory
City of London	7,102	6,525
City of Westminster	4,534	3,824
Abingdon*	116	136
Banbury	366	165
Barnstaple	221	288
Bedford	574	476
Berwick	1,813	1,523
Beverley	465	503
Birkenhead	1,680	1,020
Blackburn	743	533
Bouyint	268	233
Bolton	977	803
Boston	465	434
Bognor	229	268
Bridgewater	257	227
Bristol	3,065	2,134
Bury St. Edmunds	331	266
Butesire	203	192
Cambridge	726	762
Canterbury	645	614
Cardiff	508	150
Carlisle	634	587
Chatham	1,006	718
Cheltenham	1,129	1,157
Chichester	1,425	1,284
Christiansburg	172	280
Cirencester	145	131
Cochester	688	647
Coventry	2,342	2,489
Cricklade	773	771
Derby	1,299	1,063
Derbyshire (South)	3,939	3,617
Devonport	1,279	1,243
Dorchester	255	268
Dudley	903	895
Dunelm	569	550
Dumbartonshire	574	574
Dumfries Burgh	540	584
Durham (Sect 59)	3,398	2,929
Essex (North)	1,931	1,881
Essex (South)	2,347	2,347
Evesham	124	125
Falkirk District	683	419
Frome	206	189
Glastonbury	882	774
Hartlepool	315	312
Grimsway	4,449	3,691
Guildford	571	485
Hull	3,583	3,284
Hampshire (North)	1,493	1,483
Harrowich	117	117
Hastings	749	725
Haverford (West)	222	223
Hertford	498	509
Hertfordshire	2,337	2,507
Hinton	171	149
Hougham	164	149
Hull	2,583	2,540
Ipswich	990	913
Kent (West)	3,195	3,308
Kidderminster	470	525
Lambeth	499	470
Leeds (South)	127	126
Lancashire (South)	8,786	9,171
Lancaster	713	667
Leeds	3,045	3,023
Leicester	2,259	2,133
Leominster	137	137
Lichfield	362	357
Lincoln	678	765
Londonderry	7,160	7,886
Ludlow	177	236
Lyne Regis	107	107
Lymington	192	25
Lynn Regis	490	444
Macclesfield	471	412
Maidstone	871	870
Maldon	394	451
Malmesbury	157	157
Market Drayton	7,009	6,450
Mersea-under-Ley	529	529
Newport-of-Wright	109	109
Notts (East)	2,180	1,994
Norfolk (West)	2,133	2,084
Northallerton	190	239
Northampton	1,369	1,350
Northants (South)	2,056	2,056
Nottingham	1,844	1,844
Oxford	2,194	2,194
Oxford University	1,724	1,724
Pembroke District	668	595
Pontefract	359	338
Portsmouth	728	724
Reading	124	144
Rewtham	729	729
Roxburgh	493	493
Rutland	1,307	1,307
Saint Ives	177	233
Salisbury	367	312
Sandwich	494	477
Scarborough	932	674
Selkirkshire	195	227
Shelburne	3,267	3,299
Sheffield	1,277	1,463
Stockport	733	661
Sunderland	1,826	1,826
Surrey (East)	1,807	1,678
Swindon	1,835	1,585
Stafford	1,691	599
Staffordshire (North)	4,624	4,624
Stirling	726	692
Stockport Trent	1,373	1,277
Totnes	210	162
Tynemouth	474	458
Wakefield	107	456
Warrington	138	132
Warkworth	125	109
Watton	478	479
Tavistock	339	293
Tewkesbury	149	195
Thetford	69	193
Tiverton	261	220
Totnes	210	162
Whitby	282	305
Wigtonshire		